person. But additional fees are now required in every case in which fresh processes have to issue for persons absent though once served or whose presence is required every time a case is adjourned. This is hard.

Dewan's reply.—The matter will be referred to the Chief Court for the issue of a Circular order in the matter.

Subject No. 170.
Minor Tank maintenance and Irrigation cess.

Summary of discussion.—Tanks yielding a revenue of Rs. 300 and above are not repaired by Government unless contributions are paid. Owing to deteriorated condition of tanks, lands under them, on which heavy assessment is imposed, do not bear full crops. Thus, the Malnad raiyats are impoverished. Repairs to five of such tanks in each hobli should be undertaken by Government, or the irrigation cess should be remitted on the lands below these tanks.

Dewan's reply.—It is under contemplation to remit the irrigation cess. It may be remitted, but will that be sufficient? Hardly so.

Subject No. 171.
Shop taxes on travelling traders.

Summary of discussion.—Mohatarfa tax is imposed on a shop opened by an itinerant dealer in piece goods, &c., in the town in which he resides. He is also compelled to pay similar tax at all the "Sante" or market towns in which he exposes his goods for sale. The practice of levying trade tax from the same person in different places should be abolished.

The Sub-Division Officer observed that Shop Tax was not imposed unless a shop was actually opened in a village or town; that if a petty shop-keeper kept open shops in two or three villages, Mohatarfa shop tax was levied on all such shops; and that vendors of piece goods, &c., who visited markets and exposed their wares in temporary stalls, were not so taxed.

Dewan's reply.—In such cases, the shops are justly liable. The unit of taxation is not the man but the shop.

Subject No. 172.
Sub-Division of soppinbettas.

Summary of discussion.—The existing soppinbetta lands may be separately assigned to individual garden numbers and a record of such assignments maintained in the Taluk Cutcherry. A small area may at the same time be reserved for future allotment.

The Deputy Commissioner explained that no further assignment of Government Forest land was expedient.

Dewan's reply.—When Survey parties were sent, for the purpose of such sub-division and demarcation, the people interested did not want it! The demarcation has accordingly been held in abeyance, and order has been given to the effect that so long as the raiyats in a village are agreed in the manner of enjoying their privileges